COMMON KNOWLEDGES

- K001. Knowledge of the planning, programming, budgeting and execution system processes, products, terminology, and guidance documents (e.g., Program Budget Guidance (PBG), Command Operating Budget (COB), Program Objective Memorandum (POM), Mission Area Materiel Plan (MAMP), Long Range Research and Development Plan (LRRDAP), Future Year Defense Plan (FYDP)).
- K002. Knowledge of the generally accepted principles, standards, and theories of professional accounting (e.g., double entry accounting, accrual accounting, balance sheets, income statements).
- K003. Knowledge of appropriation and fiscal code structures (e.g., AR 37-100-XX), types of appropriations, types of funds and their uses.
- K004. Knowledge of mathematical and statistical applications (e.g., analysis of variance, confidence intervals, probability, regression, correlation, sampling theory, hypothesis testing, trend analysis, linear programming).
- K005. Knowledge of office automation applications (e.g., spreadsheets, word processing, graphics, database management, communication packages).

MANAGEMENT ANALYSIS

- K004. Knowledge of mathematical and statistical applications (e.g., analysis of variance, confidence intervals, probability, regression, correlation, sampling theory, hypothesis testing, trend analysis, linear programming).
- K005. Knowledge of office automation applications (e.g., spreadsheets, word processing, graphics, database management, communication packages).
- K006. Knowledge of management principles and practices(functions of management and managers, decision making process, organizational structure modes (adhocracy/contingency/scalar/departmentation/bureaucracy), design of management control sy stems, employee motivation and organizational behavior concepts, command-staff relationships/coordination).
- K007. Knowledge of complex/large-scale management improvement study (e.g., multiple-command and/or multi-functional effeciency review, multi-site and/or multi-functional A-76 Study, multi-organizational Methods and Standards study) design parameters, data collection processes, data analysis/evaluation techniques, and study management procedures.
- K008. Knowledge of procedures and analyses (e.g. pol icy development and interpretation, goal establishment, evaluation of execution, resourcing) common to the administration of management programs (e.g., Productivity Capital Investment Program (PCIP), Efficiency Review/Commercial Activities, Internal Control Program, Cooperative Administrative Support Units (CASU), Defense Regional Interservice Support (DRIS), Plant Replacement and Improvement Program (PRIP), Model Installation/Army Suggestion Program).
- K009. Knowledge of work flow and work process analysis techniques and interpretation of data (e.g., flow charting, system/procedure analysis, work distribution, shift analysis, critical path, network analysis).
- K010. Knowledge of work measurement/management engineering concepts, procedures and techniques (e.g., engineered standards, work sampling, predetermined time systems, pace rating, operational audit, historical standards).
- K011. Knowledge of organizational analysis techniques and procedures (e.g., missions and function analysis, concept plan development, organizational design/structuring).
- K012. Knowledge of performance effectiveness concepts and techniques (e.g., management indicators, readiness/effectiveness/ efficiency measures).
- K013. Knowledge of employee involvement concepts and techniques (e.g., group problem solving, nominal group technique (NGT), force field analysis, Quality Circles, Quality/Process Action Teams, self-managing teams, socio -technology).

MANAGEMENT ANALYSIS (CONTINUED)

- K014. Knowledge of acquisition plan and performance work statement development, options for contractual instruments, costing procedures for in-house bids, and surveillance techniques for quality assurance plans as pertains to the Commercial Activities (A -76) program.
- K015. Knowledge of concepts, principles, and procedures for performing economic analyses (e.g., cost benefit analysis, payback, return on investment, present value, treatment of inflation).
- K016. Knowledge of productivity measurement concepts and measurement system design techniques (e.g., input -output indicators, labor based measurement systems, multi -factor [productivity] models) and productivity measurement reporting and evaluation (OMB Circular A-132, DODI 5010.34, AR 5 -4).
- K017. Knowledge of incentive based productivity improvement systems, their design and implementation (e.g., Productivity Gain Sharing, Scanlon Plan, Profit Sharing).
- K018. Knowledge of Organizational Development process and techniques (e.g., management intervention facilitation, managing change process, social system analysis and design, organizational behavior assessment, value system development and congruence).

PROGRAM ANALYSIS

- K001. Knowledge of the planning, programming, budgeting and execution system processes, products, terminology, and guidance documents (e.g., Program Budget Guidance (PBG), Command Operating Budget (COB), Program Objective Memorandum (POM), Mission Area Materiel Plan (MAMP), Long Range Research and Development Plan (LRRDAP), Future Year Defense Plan (FYDP)).
- K019. Knowledge of the Federal budget process and national policies affecting programs and financial management (e.g., authorizations and appropriations, deficit reduction, outlays, national security policies).
- K020. Knowledge of how individual programs support organizational goals and missions (e.g., how the Flying Hour Program supports Army readiness; how Commercial Activities and productivity programs support efficient and effective operations).
- K021. Knowledge of program pla nning (i.e., plan, develop, validate, justify, defend) as used in development of the POM, LRRDAP, FYDP, etc.
- K022. Knowledge of the interrelationship between resource requirements (e.g., manpower, dollars, materiel) and programming in support of mission accomplishment.
- K023. Knowledge of alternative strategies (e.g., methods, sources, timing) for resourcing programs (e.g., third party financing, productivity financing, borrowed military manpower, contracting out).
- K024. Knowledge of procedures and analys es (e.g. policy development and interpretation, goal establishment, evaluation of execution, resourcing) common to the administration of management programs (e.g., Productivity Capital Investment Program (PCIP), Efficiency Review/Commercial Activities, Internal Control Program, Cooperative Administrative Support Units (CASU), Defense Regional Interservice Support (DRIS), Plant Replacement and Improvement Program (PRIP), Model Installation/Army Suggestion Program).
- K025. Knowledge of program evaluation fact ors (e.g., workload, personnel requirements, performance factors) and techniques (e.g., comparison of planned vs actual performance, historical trends) for assessing program accomplishments in performance reviews or review and analysis programs.
- K026. Knowledge of validation/cost techniques (e.g., past performance review, cost estimating, resource availability, unresourced requirements).
- K027. Knowledge of execution issues (e.g., legislative limitations, ceilings, floors, targets, full funding, incremental funding, special interest items), procedures, and data (e.g., unobligated balances, obligation rates, disbursements, outlays, reprogramming, unfinanced requirements).

PROGRAM ANALYSIS (CONTINUED)

- KO28. Knowledge of methodologies and techniques to balance and prioritize programs within total resource availability (e.g., decision analysis, functional and program reviews such as Program Budget Committees (PBCs), Program Budget Advisory Committees (PBACs), or command specific equivalents).
- K029. Knowledge of the Army materiel life cycle management process relation to planning, programming, budgeting, and execution systems (e.g., how materiel requirements are determined; how systems are developed, procured, modified/improved, and subsequently fielded, sustained, and disposed of at the end of the life cycle).
- K030. Knowledge of basic contracting procedures, including acquisition planning and types of contracts (e.g., Firm Fixed Price (FFP), cost plus fixed fee, estimated quantity contracts, Multi -Year Procurement (MYP)), and evaluation of contract cost/performance and schedule data.

FINANCIAL/RESOURCE MANAGEMENT

- K004. Knowledge of mathematical and statistical applications (e.g., analysis of variance, confidence intervals, probability, regression, correlation, sampling theory, hypothesis testing, trend analysis, linear programming).
- K005. Knowledge of office automation applications (e.g., spreadsheets, word processing, graphics, database management, communication packages).
- KO31. Knowledge of resource management constraints, goals, laws, policies, precedents, procedures, regulations, and rulings to advise the Commander and supervise in a balanced and integrated manner subordinate functional managers engaged in resource management specializations.
- K032. Knowledge of management analysis functions (e.g., review and analysis, study/survey planning, organizational analysis and design) and productivity improvement programs (e.g., Commercial Activities, Army Suggestion Program, Model Installation Program, Productivity Capital Investment Program) including program goals and the impact of targeted savings on manpower and funding authorizations.
- K033. Knowledge of finance and accounting operations and systems including an understanding of the principles, practices, theories, and associated analytical techniques.
- K034. Knowledge of budget operation and analysis systems. Includes: knowledge of appropriations, funds, and budget programs; regulatory or statutory limitations; the roles of the executive, legislative, and judicial branches of government in program and budget administration; and the relationships and interface of program, budget, accounting, and reporting systems.
- K035. Knowledge of program analysis and evaluation (e.g., analysis of program policies, source estimates and utilization, balances within and between programs) including program issues and analytical techniques to measure progress toward objectives and to identify actual or potential problems, trends, and accomplishments.
- K036. Knowledge of manpower management and organizational functions to include requirement determination, allocation, utilization, documentation, and reporting processes.
- K037. Knowledge of the principles and techniques of cost analysis, including research methods, economic analysis, and statistical procedures (e.g., study design, data collection, cost uncertainty, risk analysis, cost sensitivity analysis, and normalizing and evaluating techniques).

FINANCIAL/RESOURCE MANAGEMENT (CONTINUED)

- K038. Knowledge of support agreement processes and procedures (e.g., Interservice Support Agreement -ISSAs, Inter -Army Order - IAOs, Military Interdepartmental Purchase Request - MIPRs, Local Cooperation Agreements - LCAs).
- K039. Knowledge of automated standard resource management information systems (e.g., STANFINS, COEMIS, SDS).

OPERATING/STAFF ACCOUNTING

- K001. Knowledge of the planning, programming, budgeting and execution system processes, products, terminology, and guidance documents (e.g., Program Budget Guidance (PBG), Command Operating Budget (COB), Program Objective Memorandum (POM), Mission Area Materiel Plan (MAMP), Long Range Research and Development Plan (LRRDAP), Future Year Defense Plan (FYDP)).
- K002. Knowledge of the generally accepted principles, standards, and theories of professional accounting (e.g., double entry accounting, accrual accounting, balance sheets, income statements).
- K003. Knowledge of appropriation and fiscal code structures (e.g., AR 37-100-XX), types of appropriations, types of funds and their uses.
- K004. Knowledge of mathematical and statistical applications (e.g., analysis of variance, confidence intervals, probability, regression, correlation, sampling theory, hypothesis testing, trend analysis, linear programming).
- K005. Knowledge of office automation applications (e.g., spreadsheets, word processing, graphics, database management, communication packages).
- K040. Knowledge of procedures used to record, classify, and report information on the financial position and operations of Army organizational components (e.g., recording obligations, classifying transactions, status of approved resources).
- K041. Knowledge of analytical methods and accounting procedures used to interpret financial reports and statements (e.g., ratio analysis, account relationships) in order to provide advice, consultation, and assistance to program directors/functional managers.
- K042. Knowledge of the p ractices and techniques of professional governmental accounting (e.g., appropriation accounting, fund accounting, general ledger controls).
- K043. Knowledge of trends and current developments in government accounting and financial management (e.g., general ledger reporting, deficit reduction, outlay management).
- K044. Knowledge of nonfinancial systems and controls as they interact with financial systems and the related internal control environment (e.g., logistic systems, integrated facilities systems, personnel systems).
- K045. Knowledge of when and how to use technical references (e.g., Comptroller General decisions, GAO standards, OMB circulars, DoD Accounting Manual, Treasury Fiscal Requirements Manual, DoD instructions).

OPERATING/STAFF ACCOUNTING (CONTINUED)

- K046. Knowledge of DA accounting policies and reporting procedures (e.g., Army Regulations, the Army Accountant's Handbook).
- K047. Knowledge of the fund distribution process from Congress to the installation level and the procedures used to administratively control funds, including the legal/administrative limitations related to the execution of funds (e.g., AR 37-1).
- K048. Knowledge of Army internal control program and the requirements of the Federal Managers' Financial Integrity Act (FMFIA) as it pertains to accounting functions (e.g., AR 11 -2).
- K049. Knowledge of general ledger accounting and the control/ subsidiary account relationships and reconciliation techniques (e.g., accounts receivable, accounts payab le, disbursing officers accountability).
- K050. Knowledge of automated and manual accounting systems, including source documents, systems flows, systems interfaces, and related internal controls (e.g., STANFINS, COEMIS, SDS).
- K051. Knowledge of the debt and cash management programs (e.g., Prompt Payment Act, Debt Collection Act of 1982).
- K052. Knowledge of the expenditure process (e.g., interfund, transactions by others/transactions for others, cash blotter, statement of accountability).
- K053. Knowledge of procedures for processing direct and reimbursable programs (e.g., automatic reimbursements, funded reimbursements, interagency agreements, letters of authority/credit, transfer appropriations).
- K054. Knowledge of cost accounting principles/procedures and allocating costs to specific job orders or processes.
- K055. Knowledge of policies, procedures, and practices related to financial management of Nonappropriated Fund Instrumentalities (NAFI) (e.g., AR 215 -5, AR 215 -1).
- K056. Knowledge of analytical te chniques used to evaluate nonappropriated fund financial statements (e.g., acid test ratio, average inventory turnover, cost of goods sold).
- K057. Knowledge of the procedures for fiscal year end close out (e.g., joint reviews of unliquidated obligations) and financial reports certification.
- K058. Knowledge of the accounting and other financial data contained in documentation used in support of the accounting transaction (e.g., accounting classification, type of contract, damages, contract terms, notice of assignment, acceptance and payment terms, types of advances, travel itinerary).

OPERATING/STAFF ACCOUNTING (CONTINUED)

- K059. Knowledge of the functions performed and operating procedures used by the components within the finance and accounting office and reasons for segregation of functional responsibilities (e.g., general accounting, cost accounting, commercial accounts, travel disbursing, civilian pay, military pay, quality assurance).
- K060. Knowledge of the legislative process and actions necessary to implement and modify guidance pertaining to finance and accounting policy (e.g., continuing resolution authority, pay raises, new entitlements).
- K061. Knowledge of automatic data processing concepts (e.g., mainframes, minicomputers, hardware, operating systems, software capabilities).

SYSTEMS ACCOUNTING

- K062. Knowledge of automatic data processing concepts (e.g., mainframe, minicomputer, and microcomputer hardware, operating systems, and software capabilities) and computer application environments (e.g., interactive on-line update, batch interactive, non real-time (batch) updates).
- K063. Knowledge of diagnostic analysis techniques to troubleshoot and debug system deficiencies (e.g., PERT charts, flow charts, data flow diagrams, data models, process models).
- K064. Knowledge of at least one system programming language (e.g., any 4th generation language, COBOL, ADA, BASIC, or PASCAL).
- K065. Knowledge of logical and physical data structures (e.g., database management systems concepts, relational network, hierarchical data bases).
- K066. Knowledge of data administration concepts (e.g., data dictionary and encyclopedia applications, and the use of data element and data value standardization and integration within and across software systems).
- K067. Knowledge of data analysis (e.g., data entities, logical keys, entity relations, cardinality, normalization, and elimination of data redundancies) and data modeling (e.g., development of logical data structures).
- K068. Knowledge of the configuration management policies and procedures (e.g., Configuration Control Board, Engineering Change Proposal Software, Software Change Package, Software Qualification Test, Software Acceptance Test) and development of system test plas and evaluation criteria (e.g., modeling, simulation techniques and tools, and test evaluation).
- K069. Knowledge of systems/structured analysis principles and design techniques (e.g., creation and use of data flow diagrams).
- K070. Knowledge of planning, funding, and procurement processes for system software and hardware development and deployment.
- K071. Knowledge of basic communications (e.g., modems, emulation protocols, file transfer procedures) hardware and software required to interconnect microcomputer, minicomputer, and mainframe processes (e.g., installation Local Area Networks (LANs), departmental LANs, installation support modules, departmental DPI, ASIMS interconnectivity).
- K072. Knowledge of concepts, principles, an d procedures for performing economic analyses (e.g., cost -benefit analysis, payback, return on investment, present value, treatment of inflation).

SYSTEMS ACCOUNTING (CONTINUED)

- K073. Knowledge of manual and automated tools used in systems analysis, systems design, and system documentation (e.g., FASSA/FASSL in conjunction with the SEM database, accelerator, data designed, or any other computer aided software engineering (CASE) product).
- K074. Knowledge of planning and sys tems design methodology (e.g., project initiation, concept development, logical data design, functional definition, system design, operations, and maintenance) to include development of functional specifications and associated standard documentation (e.g., DoD Std 7935, AR 25 -2, TB-18 series) required throughout the systems life cycle.

AUDITING

- K002. Knowledge of generally accepted principles, standards, and theories of professional accounting (e.g., double entry accounting, accrual accounting, balance sheets, income statement).
- K004. Knowledge of mathematical and statistical applications (e.g., analysis of variance, confidence intervals, probability, regression, correlation, sampling theory, hypothesis testing, trend analysis, linear programming).
- K005. Knowledge of office automation applications (e.g., spreadsheets, word processing, graphics, database management, communication packages).
- K075. Knowledge of accepted professional auditing practices and procedures (e.g., Comptroller General of the United States Standards for Audit of Government Organizations, Programs, Activities, and Functions, DoD Army audit policies) along with trends and developments in the auditing profession as mandated by law, Executive Department policy, and professional organizations (e.g., single audit concept; functional audit concept; and audits of installation morale, welfare, and recreation fund activities) and how they relate to financial and performance audits.
- K076. Knowledge of availa ble policy, documents (e.g., regulations, circulars, directives) needed to conduct evaluations of a functional entity (e.g., commercial activities, logistics, personnel, acquisition).
- K077. Knowledge of the Audit By Objectives concept and how it should be used on financial and performance audits.
- K078. Knowledge of the elements of a Finding and Recommendation (condition, criteria, cause, effect, and recommendation) during all types of audits.
- K079. Knowledge of effective general, hardware, system applica tion, adn operating controls required for automated systems (e.g., parity checks, validity tests, edit tables, separation of duties) for application during all types of audits and the requirements for system and information security for automated systems (i.e., physical safeguards, back -up files, passwords).
- K080. Knowledge of automatic data processing hardware and software used in the audit process and how to use the hardware and software during audits.
- K081. Knowledge of the Federal Managers' Financial Integrity Act (Internal Control Program) and how it is to be applied to operations to be audited and to audits.

AUDITING (CONTINUED)

- K082. Knowledge of audit planning requirements and techniques used to determine milestones, staff size and necessary staff skills in accordance with generally accepted auditing standards.
- K083. Knowledge of audit planning objectives as used in developing audit programs for financial and performance audits.
- K084. Knowledge of the types of aud it evidence (physical, testimonial, documentary, and analytical) and their use during financial and performance audits.
- K085. Knowledge of the criteria (sufficiency, competence, and relevance) for audit evidence.
- K086. Knowledge of audit techniques for evidence gathering (e.g., observations, interviews, comparative analyses, testing, researching laws and regulations, using outside experts, using computers) and their use during financial and performance audits.
- K087. Knowledge of entrance and exit confere nce techniques and their use during audits.
- K088. Knowledge of audit follow -up and resolution techniques (e.g., AR 36-2) on audit reports.
- K089. Knowledge of generally accepted government auditing standards for working papers (e.g., complete, accurate, understandable).
- K090. Knowledge of audit survey principles (e.g., guides, steps, background) and techniques (e.g., identification of potential weaknesses: go/no go decisions; and determination of effect) used in developing and executing audit programs for survey during financial and performance audits.
- K091. Knowledge of principles used in developing and executing audit programs for survey during financial and performance audits.
- K092. Knowledge of audit execution procedures (e.g., establish and answer audit objectives; reasonably measure the extent and significance of potential weaknesses; develop information and data needed for the audit report; and summarize the overall results of audit) and their use in financial and performance audits.
- K093. Knowledge of audit requirements for tentative written input to the audit report process for financial and performance audits (e.g., Tentative Findings and Recommendations or a tentative draft portion of an audit report not expected to include findings and recommendations).

AUDITING (CONTINUED)

- K094. Knowledge of potential monetary benefit measuring techniques (e.g., budgetary, cost avoidance) and reporting requirements for all types of audits.
- K095. Knowledge of audit resea rch, long range/strategic planning, and audit scheduling process (e.g., analysis of past audit coverage, maintenance of a auditable entity file, audit prioritization) and how each is accomplished and used at all organization levels.
- K096. Knowledge of the criteria (mission, resources, potential for fraud) used in selecting and scheduling multilocation audits involving financial and performance issues as well as multilocation audit process, reporting, and potential.
- K097. Knowledge of the Federal Acquisit ion Regulation with its supplements for contract negotiations, contract terminations, cost principles and standards.
- K098. Knowledge of the Single Audit Act and its application to state and local government grants and contracts.
- K099. Knowledge of audit compliance procedures (e.g., coordinating the results of external audits; including disagreements on conlusions, findings, recommendations, and potential monetary benefits; and preparing, when necessary, consolidated comments).

BUDGET ANALYSIS

- K001. Knowledge of planning, programming, budgeting and execution system processes, products, terminology, and guidance documents (e.g., Program Budget Guidance (PBG), Command Operating Budget (COB), Program Objective Memorandum (POM), Mission Area Material Plan (MAMP), Long Range Research Development and Acquisition Plan (LRRDAP) and Future Year Defense Program (FYDP)).
- K005. Knowledge of office automation applications (e.g., spreadsheets, word processing, graphics, database management, communication packages).
- K100. Knowledge of the Federal budget process and national policies affecting programs and financial management (e.g., authorizations and appropriations, deficit reduction, outlays, national security policies).
- K101. Knowledge of budget formulation and associated documents (e.g., schedules, exhibits, Program Budget Guidance (PBG)).
- K102. Knowledge of budget execution phases (e.g., obligations, commitments, disbursements, unobligated balances, outlays).
- K103. Knowledge of bu dget analysis techniques (e.g., validation and identification of trends, resource requirements and fund availability comparison and reconciliation).
- K104. Knowledge of legislative limitations, ceilings, floors, targets, and special interest items.
- K105. Knowledge of interrelationships between and uses of budget programs, appropriations, and funds (e.g., operating, investment, revolving).
- K106. Knowledge of interrelationship between financial and manpower programs (e.g., manpower authorizations vs budget restrictions).
- K107. Knowledge of the interrelationship between resource requirements (e.g., manpower, dollars, materiel) and budgeting in support of mission accomplishment.
- K108. Knowledge of alternative methods, sources, and timing required to develop budget formulation and execution strategies (e.g., obligation plans, reprogramming).
- K109. Knowledge of evaluation factors (e.g., workload, personnel requirements, performance factors) and techniques (e.g., comparison of planned vs actual performance, historical trends) for assessing program accomplishments.

BUDGET ANALYSIS (CONTINUED)

- K110. Knowledge of the concept of single year appropriations and their characteristics, uses, applications and structure (e.g., Operation and Maintenance, Army (OMA); Operation and Maintenance, Army Reserve (OMAR); Military Personnel, Army (MPA)).
- K111. Knowledge of the concept of multiyear appropriations and their characteristics, uses, applications and structure (e.g., Research, Development, Test and Evaluation (RDTE); Procurement Ammunition, Army (PAA); Military Construction, Army (MCA)).
- K112. Knowledge of the concept of revolving funds and their characteristics, uses, applications and structure (e.g., Conventional Ammunition Working Capital Fund (CAWCF); Army Stock Fund (ASF); Army Industrial Fund (AIF); Corps of Engineers Revolving Fund (COERF) and Defense Business Operations Fund (DBOF)).

COST ANALYSIS

- K001. Knowledge of planning, programming, budge ting and execution system processes, products, terminology, and guidance documents (e.g., Program Budget Guidance (PBG), Command Operating Budget (COB), Program Objective Memorandum (POM), Mission Area Material Plan (MAMP), Long Range Research Development and Acquisition Plan (LRRDAP) and Future Year Defense Program (FYDP)).
- K004. Knowledge of mathematical and statistical applications (e.g., analysis of variance, confidence intervals, probability, regression, correlation, sampling theory, hypothesis testing, trend analysis, linear programming).
- K005. Knowledge of office automation applications (e.g., spreadsheets, word processing, graphics, database management, and communication packages).
- K113. Knowledge of concepts, principles, and procedures for performing cost analyses and estimates (e.g., learning curves, Cost Estimating Relationships (CERs), data collection and adjustment, normalization, overhead rate analysis, production rate analysis, fixed and variable costs, treatment of inflation).
- K114. Knowledge of operations research techniques (e.g., linear programming, queuing theory, modeling and simulation, decision risk analysis, uncertainty analysis, critical path/network analysis).
- K115. Knowledge of concepts, principles, and procedures for performing economic analyses (e.g., cost benefit analysis, payback, return on investment, present value, treatment of inflation).
- K116. Knowledge of the policies and procedures governing the Cost and Economic Analysis Program (e.g., DoDDs/DoDIs, ARs).
- K117. Knowledge of materiel acquisition and life cycle management policies and procedures contained in applicable documents (e.g, DoDD 5000.1, DoDI 5000.2, DoDD 7920.1, DoDI 7920.1, AR 70.1).
- K118. Knowledge of weapon system life cycle cost estimates (e.g., Program Office Estimates (POEs), Component Cost Analyses (CCAs), Cost and Operational Effectiveness Analysis (COEA) cost data).
- K119. Knowledge of acquisition strategies (e.g., dual sourcing, multi-year procurement, sole source competition, third party financing, streamlined development acquisition process, proof of principle demonstration).
- K120. Knowledge of concepts and principles required to evaluate requests for proposals, contractor proposals, and contracts (e.g., Source Selection and Evaluation Board [SSEB], Should Cost, Design -to-Cost).

COST ANALYSIS (CONTINUED)

- K121. Knowledge of concepts and principles of contractor cost management and government monitoring procedures (e.g., application of Work Breakdown Structure (WB S), analysis and use of Cost Performance Report/Contractor Cost Data Reporting).
- K122. Knowledge of policies and procedures needed to assure the implementation and maintenance of Cost/Schedule Control System Criteria (C/SCSC) (e.g., DoDI 7000.2, AMCP 715 series).
- K123. Knowledge of policies, procedures, and data sources required to develop, analyze, and integrate Congressional and DoD reports (e.g., Selected Acquisition Reports (SARs), and Unit Cost Reports (UCRs)).
- K124. Knowledge of materiel system logistic support concepts (e.g., two (2) level vs. three (3) level maintenance, wholesale vs retail supply system, war reserve stocks, training system concepts).
- K125. Knowledge of Information Systems life cycle cost analysis (e.g., centralized mainframe system, distributed network, software cost estimating, satellite and other transmission systems).
- K126. Knowledge of Information Systems acquisition and life cycle management policies and procedures as contained in DoDD 7920.1 and DoDI 7920.2.
- K127. Knowledge of ADP hardware and software (e.g., systems design, languages, programming concepts, database systems and procedures).
- K128. Knowledge of force structure cost estimating (e.g., TOE structure changes, battalion level training models, base support costs).
- K129. Knowledge of concepts required to estimate cost and manpower requirements of institutional training activities (e.g., schools, training centers and MOS course costs).
- K130. Knowledge of concepts and principles required to estimate costs of base support operations (e.g., commercial activities, base realignments, program/budget estimates).
- K131. Knowledge of contract costing used in preparing Independent Government Cost Estimates (IGCEs) and Program Office Estimates (POEs).
- K132. Knowledge of policies, procedures, and techniques for validation and tracking of cost estimates and data (e.g., ARs, DA Pams, AMC Reg 37-4).
- K133. Knowledge of cost analysis, cost research contract administration policies and procedures for acquiring and evaluating contractor services (e.g., technical reports, contracting authority, RFPs, bids) and for interpreting government requirements including Statement of Work and Contracting Officer's Representative responsibilities.

COST ANALYSIS (CONTINUED)

K134. Knowledge of cost research and evaluation methods for the design, conduct, analysis, and documentation of cost and economic analysis issues (e.g., statement of work, task orders, contract type, delivery orders).

SUPERVISORY KNOWLEDGES

- K135. Knowledge of the federal position management and classification system (e.g., job descriptions, position classification standards, position review, AR 690 -500 Chap 501, FPM Chap 312).
- K136. Knowledge of federal merit promotion/internal placement procedures. Includes vacancy announcements, reinstatement eligibles (FPM Chap 335, AR 690 -500 Chap 335, FPM Supplement 335-1, and AR 690 -335-1), and the effects of the special placement programs (e.g., priority placement, military spouse preference, handicapped program) on these procedures.
- K137. Knowledge of employee development. Includes performance appraisal, performance and career counseling, Individual Development Plan (IDP) development, performance feedback, and development of performance standards in accordance with FPM Chap 430 and AR 690 -400 Chap 430; training and development (e.g., developmental opportunities and assignments, short and long term training) in accordance with the Government Employees Training Act, FPM Chap 410, and AR 690 -400 Chap 410.
- K138. Knowledge of supervisory responsibilities in Federal Equal Employment Opportunity (e.g., affirmative action requirements, avoidance of disparate treatment, prohibited personnel practices).
- K139. Knowledge of Army civilian career program management requirements and procedures (e.g., application of AR 690 -950), to include the Army Civilian Career Evaluation System (ACCES) (e.g., registration, requests for referral, career appraisal) and the intern program (e.g., allocations, programs of instruction, etc.).
- K140. Knowledge of management -employee relations (e.g., Federal absence and leave regulations, adverse action procedures, grievance and appeal procedures, disciplinary procedures, awards, and labor/union relations.

ABILITIES

- Al. Ability to direct work activities. This is the ability to assign or delegate work, to monitor the work of others, and to provide on-the-job training.
- A2. Ability to plan and organize. This is the ability to establish objectives, requirements, priorities and deadlines in order to determine course of action for work.
- A3. Human relations ability. This is the ability to interact with others in a one-to-one or group situation (often called "teamwork," "cooperation," "interpersonal skill," "ability to meet and deal," "tact," and "diplomacy"). Works with supervisors and others to achieve organizational goals.
- A4. Ability to analyze. This is the ability to obtain information, define problems, identify relationships, evaluate quality, assess impacts and make conclusions/recommendations. It includes the ability to determine quality of projects, programs or performance by comparison against standards or objectives.
- A5. Ability to communicate orally. This is the ability to brief, instruct, explain, advise, negotiate, or persuade.
- A6. Ability to write. This is the ability to express ideas in writing (e.g., reports, information papers, memoranda, letters, briefing materials, manuals).
- A7. Ability to innovate. This is the ability to develop new or revised procedures, programs or solutions to problems.
- A8. Ability to initiate action. This is the ability to independently originate action. (One who demonstrates this ability is often called a "self-starter".)